

Research Subject Advance SOP

A researcher may request an advance of cash to pay research subjects directly. Purchase of gift certificates to distribute in lieu of cash is under the same restrictions as if cash was being paid. The purchase of gift certificates on a P-Card is prohibited for human subjects. Payments to human subjects of \$600 or more for the calendar year will be reported to the IRS via Form 1099 MISC. A Form 1099 MISC will be sent directly to the human subject when the reporting requirement is met. [A Research Subject Advance Request Form \[Excel\]](#) must be properly prepared and submitted to Accounts Payable including the researcher as the payee, IRB approval number (if applicable), the number of participants, the payment amount per participant, and the estimated date of study completion.

If the payment amount per participant is \$100 or more during the calendar year,

- [An OHIO Substitute W-9 \(former Payment Compliance Form\) \[PDF\]](#) must be fully completed prior to issuing any cash payments. <http://www.ohio.edu/finance/procuretopay/upload>
- The researcher must substantiate the advance within 15 days of completion of the study or by January 15 of the subsequent calendar year (if the payment per participant exceeds \$100) via the Human Subject Payment Form. See tab on Research Subject Advance Request Form.
- The researcher is required to complete the Human Subject Payment Log (due to potential Form 1099-MISC reporting requirements). See tab on Research Subject Advance Request Form.

If the payment amount per participant is less than \$100 during the calendar year,

- The researcher must substantiate the advance within 15 days of the completion of the study by completing the Human Subject Payment Form. See tab on Research Subject Advance Request Form.

If the payment amount per participant is less than \$100 paid gift cards through mail (i.e., the human subject is not on-site to sign for receipt of funds),

- The researcher must substantiate the advance within 15 days of the completion of the study by completing the Human Subject Payment Form without the human subject signatures. See tab on Research Subject Advance Request Form.
- A signed certification statement from the researcher indicating the gift cards were mailed and a statement documenting the survey process (i.e., the surveys were mailed to the human subjects and the gift certificates were sent to the human subjects upon completion, or if the gift certificates were sent with the survey, etc.).

Should the nature of the research being conducted prohibit the researcher from providing any one or more of the following items: the names, signatures, addresses, or social

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security numbers, the researcher must provide Accounts Payable & Audit Services with his/her rationale for not obtaining that information, signed by his/her department head and/or the IRB stating their agreement with that rationale. This rationale statement must be presented to Accounts Payable & Audit Services in writing prior to the granting and acceptance of research advance funds. Some acceptable rationale for not obtaining the required substantiation may include: the absence of addresses for a study on homeless individuals. The researcher is responsible for providing Accounts Payable & Audit Services with all the substantiation documentation. In the absence of substantiation, the dollars advance to the researcher may become taxable to that researcher. At the end of each calendar year, Accounts Payable & Audit Services will be responsible for notifying payroll of this taxable income.

A researcher may request reimbursement of bank fees associated with payment of research subjects via a Direct Payment Form or may include receipts showing the fees paid with the substantiation of the research advance. If a researcher uses bank fees as substantiation or requests reimburses of such fees, the bank account must be in the researcher's name and not in the name of Ohio University.

When submitting substantiation to Accounts Payable and Audit Services, please use the Research Subject Advance Substantiation Form (see tab on Research Subject Advance Form) to assist with identifying the correct research advance to relieve.

All research forms associated with this procedure are located within the [Finance Forms](#) page.

NOTE: Failure to comply with this procedure could result in all payments being reported as taxable income to the researcher.